

4 FAH-3 H-060 AUTHORIZATION PROCEDURES

*(CT:FMP-33; 11-01-2005)
(Office of Origin: RM/FPRA/FPMC)*

4 FAH-3 H-061 GENERAL RESPONSIBILITIES

4 FAH-3 H-061.1 Purpose and Scope

(CT:FMP-24; 10-13-2004)

This subchapter addresses the delegation of authority and procedures for the designation of Department of State personnel to be a U.S. Disbursing Officer (USDO) or authorized certifying officer (ACO). It also addresses the authorization for the Department to certify vouchers for payment for other agencies at post.

4 FAH-3 H-061.2 Separation of Duties

(CT:FMP-24; 10-13-2004)

Department of State employees will not hold dual capacities as ACOs and USDOs. An individual serving as approving officer may not function as a USDO or cashier at the same time. An individual responsible for contracting, initiating purchases, or approving obligation documents may not function as an ACO at the same time, and may not certify those same documents that they have approved. If it is not possible to separate any of these functions, the Bureau of Resource Management (RM) and Office of the Procurement Executive (A/OPE) (if the contract function is involved) must provide special Departmental authorization for such dual capacity. The post must contact RM's Office of Financial Policy and Management Control (RM/FPRA/FPMC) and A/OPE for further guidance.

4 FAH-3 H-062 U.S. DISBURSING OFFICER (USDO)

4 FAH-3 H-062.1 Basic Authority and Delegation

(CT:FMP-24; 10-13-2004)

- a. In accordance with 31 U.S.C. 3321, the Chief Disbursing Officer of the Department of Treasury has delegated disbursing authority for operations in foreign countries to the Department of State USDO. This disbursing function is performed at RM's Global Financial Services (RM/GFS) offices in Bangkok and Charleston. The Department designates a U.S. citizen employee assigned to RM/GFS Bangkok or RM/GFS Charleston as a USDO. The Office of Global Disbursing Operations (RM/GFS/S/DO) is the office responsible for designating a USDO, which is done through a letter to the designee. RM/GFS/S/DO will maintain a file of all USDO designations.
- b. A new designation is required if a USDO transfers between RM/GFS disbursing offices. A new designation must be completed when there is a legal change in the USDO's name. Legal change means by marriage, divorce, or other legal action. A change in method of signing is not in itself a legal change (for example, John S. Smith to J. S. Smith). The RM/GFS office to which the USDO is assigned must request the new designation from RM/GFS/S/DO. The new legal name cannot be used for disbursing purposes until the designation has been received by the USDO.
- c. Department of State employees may be designated as an assistant USDO, in the same manner as the USDO. The assistant USDO may perform disbursing duties during the temporary absence or incapacity of the USDO or, where circumstances warrant, actively assist the USDO in the daily disbursing functions. (See 4 FAH-2 H-113.)
- d. See 4 FAH-2 H-114 for responsibilities and limitations of USDOs.

4 FAH-3 H-062.2 Notifications

(CT:FMP-24; 10-13-2004)

- a. RM/GFS/S/DO advises other RM/GFS offices as required of the USDO's name, and period and place where the USDO will exercise the disbursing authority. The USDO is not authorized to function without the authorization from RM/GFS/S/DO.
- b. After arrival of the USDO, he/she informs RM/GFS/S/DO of the date he/she actually began performing the USDO functions.
- c. Upon transfer of a USDO, the USDO's former office notifies RM/GFS/S/DO of the date the individual ceased performing the USDO function, and the number of the last Treasury Department check issued by the USDO.

- d. Upon the death of a USDO, the USDO's former office must notify RM/GFS/S/DO by telegram and request that the assistant USDO be authorized and designated to act in that capacity.

4 FAH-3 H-063 CASHIERS

(CT:FMP-24; 10-13-2004)

Cashiers, alternate cashiers, and sub-cashiers are authorized in accordance with 4 FAH-2 H-810 and 4 FAH-3 H-390.

4 FAH-3 H-064 OCCASIONAL MONEY HOLDERS

(CT:FMP-24; 10-13-2004)

The requirements for designation and the accompanying responsibilities of occasional money holders are covered in 4 FAH-3 H-392.

4 FAH-3 H-065 AUTHORIZED CERTIFYING OFFICER AND ALTERNATE (STATE)

4 FAH-3 H-065.1 Policy

(CT:FMP-24; 10-13-2004)

- a. Pursuant to 31 U.S.C. 3325 the Secretary of State is authorized to certify payments and may delegate this authority by written authorization to subordinate officers and employees. For the Department of State, the Secretary of State has delegated certifying authority to RM, which may redelegate further. Such re-delegations, in writing, may be made to one or more U.S. citizen employees at posts or offices as circumstances may require, and at post, to a locally employed staff (LES) meeting the criteria prescribed in section 4 FAH-3 H-065.2. In addition, by virtue of position, principal officers abroad are authorized to certify vouchers (see 4 FAH-3 H-065.2-3).
- b. Responsibilities of ACOs are prescribed in 4 FAM 021.2-6 and 4 FAM 432. Financial Management Officers (FMO) abroad have overall responsibility for voucher certification. U.S. citizen FMOs normally serve as principal ACOs. If a LES serves as an ACO under the supervision of the FMO or a

U.S. citizen designee with certifying authority, the LES's authority will be limited in terms of dollar amounts and local currency equivalents for single transactions, and/or types of payments to be certified.

- c. At specified posts serviced by regional FMO offices, the ACO is only authorized to certify cash payment vouchers.
- d. No ACO may be required to certify a payment or payments. ACOs may, however, be instructed by RM/GFS/S/DO not to certify a particular payment or payments. In the event an ACO declines to certify a payment, the payment document in question may be referred to RM/GFS/S/DO. RM/GFS/S/DO may refer the payment document to RM/FPRA/FPMC who will, with guidance from the Department's Office of the Legal Adviser (L), determine if a legal opinion will be required to respond to the inquiry.
- e. All ACOs need access to the U.S. Code of Federal Regulations, Title 31 of the U.S. Code, the Foreign Affairs Manual, and the Government Accountability Office Principles of Federal Appropriation Law. This guidance is available on the internet, the intranet, CD ROM or in hard copy.

4 FAH-3 H-065.2 Designation of Authorized Certifying Officer

4 FAH-3 H-065.2-1 Designation of U.S. Citizens

(CT:FMP-24; 10-13-2004)

RM/GFS/S/DO will notify the post or bureau of designation action by cable for an overseas ACO or memo for a domestic ACO after the post or bureau has completed the requirements as specified below.

- (1) **Overseas.** The post must request a designation of a U.S. citizen direct hire employee (Department of State Foreign Service Officer) as an ACO by cable from RM/GFS/S/DO (Subject: Certifying Officer Designation) at least 30 days before the effective date. The request must include the following:
 - (a) The name, current position and grade of the employee nominated;
 - (b) Information as to whether the employee has or will have a contracting warrant, and if so, whether the employee will have any contracting responsibilities. A request for dual roles

will be approved only under very extraordinary circumstances. (See 4 FAH-3 H-061.2);

- (c) The effective date of designation and whether the individual is to be designated as principal or alternate certifying officer;
 - (d) Completion dates of required training and the course titles. Acceptable courses completed may be either FSI course PA216, "Accounting, Vouchering and Certification" or FSI correspondence course PA291, "How To Be A Certifying Officer". If the individual has completed either of the following training courses, FSI course PA211, "Budget and Financial Management", or FSI course PA210, "Basics of Financial Management Overseas", the training requirement is satisfied. If the training requirements have not been completed, the date that a DS-755, "Request for Training", was sent to FSI to register the nominee for PA291 and a statement that post has verified the enrollment with FSI must be provided;
 - (e) A statement that the Form DS-1088-A, Signature Card for Certifying Officers, (see 4 FAH-3 H-065.2-5), has been sent or will be forwarded immediately to RM/GFS/S/DO;
 - (f) Confirmation that the employee does not have "write" access to the accounting system for recording or adjusting obligations to the accounting records. No waiver of this limitation will be granted; and
 - (g) An explanation of any requests for exceptions to, 4 FAH-3 H-061.2 Separation of Duties, and 4 FAH-3 H-065.1 Policy.
- (2) **Domestic.** The designee must be a U.S. citizen direct hire employee. If the designee is from a Bureau other than RM, the bureau's executive director must request the designation in writing from RM/GFS/S/DO. If the designee is from RM, a memo from the designee's supervisor should be sent to RM/GFS/S/DO. The request must include the following:
- (a) The name of the employee nominated;
 - (b) Current position and grade (minimum grade level is GS-7);
 - (c) The effective date of designation as a certifying officer;
 - (d) Completion date of the required course (a one-day Treasury course "Certifying Officer");

- (e) Confirmation that the employee does not have “write” access to the accounting system for recording or adjusting obligations to the accounting records. No waiver of this limitation will be granted; and
- (f) Confirmation that the employee does not have “write” access to the accounts payable system for recording or adjusting disbursements to the payroll records.

A completed form DS-1088-A, Signature Card for Certifying Officers, should be attached to the request for designation.

- (3) **Domestic Electronic Certification System (ECS) Certifying Officers.** The employee must be a U.S. Citizen direct hire of RM/GFS. The designee must complete the requirements in accordance with the 1 TFM 4-1100 (transmittal letter 573) to include course work, and Signature/Designation Card for Certifying Officer, Treasury FMS 210 form. The Department of State designating official must sign the FMS 210 form. The form is sent to Treasury Financial Management Services in Washington, D.C.

4 FAH-3 H-065.2-2 Designation of Locally Employed Staff (LES)

(CT:FMP-24; 10-13-2004)

- a. Locally employed staff (LES) nominees must be a direct hire (i.e., serving under a FSN appointment), meet the professional qualification criteria set forth in the local employee’s position classification handbook for LES certifying positions, and must have proven records of integrity and consistent superior performance. Posts should take into consideration an employee’s demonstrated performance and knowledge of the voucher examiner guidelines, laws, regulations, and procedures.
- b. Each LES must successfully complete formal course work prior to post requests to designate as an ACO. The post is responsible for the cost of training.
 - (1) Employees with an accounting or finance-related college or university degree and five years of responsible, relevant job experience are required to complete two courses: FSI course PA215, “Principles of Appropriation Law” and either FSI course PA216, “Accounting, Vouchering and Certification”, or FSI correspondence course PA291, “How To Be A Certifying Officer”. However, should an employee complete either PA210, “Basics of

Financial Management Overseas” or PA211, Budget and Financial Management” the training requirement will be satisfied.

- (2) All others will be required to take either FSI course PA211, “Budget and Financial Management”, or FSI course PA210, “Basics of Financial Management Overseas”.
- c. Post requests to establish LES certifying authority must be sent to RM/GFS/S/DO and include concurrence from their regional bureau in the request to designate an LES as ACO. The request must include the following:
- (1) The name of the employee nominated;
 - (2) The number of years (five minimum) of service in financial management in U.S. Government or other relevant financial management experience;
 - (3) The number of vouchers that the nominee is expected to certify on a monthly basis;
 - (4) Educational background;
 - (5) Current position and grade;
 - (6) Dates of completion of required training and the course titles;
 - (7) Confirmation that the LES ACO has access to “Principles of Federal Appropriation Law” (available via intranet on the Bureau of Resource Management site, internet on the GAO web site or CD-ROM purchased from a private vendor);
 - (8) Confirmation that post has assessed its voucher examiner program and certifies that the internal controls process will not be compromised by the appointment of an LES certifying officer;
 - (9) The monetary ceiling(s), and the categories (list by name) of disbursements to be certified by the LES ACO. Unlimited and/or blanket authority will not be authorized;
 - (10) Confirmation that post has contacted the Office of Overseas Employment regarding position classification;
 - (11) Confirmation that the regional bureau supports the designation and the name of the individual contacted;
 - (12) Confirmation that the employee does not have “write” access to the accounting system for recording or adjusting obligations to the

accounting records. No waiver of this limitation will be granted;

- (13) Confirmation that Form DS-1088-A, Signature Card for Certifying Officers, has been completed and faxed or e-mailed to RM/GFS/S/DO. Original DS-1088-A should be mailed to Charleston Financial Service Center, Attn: RM/GFS/S/DO, 1969 Dyess Avenue, Building 646B, Charleston, S.C. 29405; and
- (14) Post will provide comments on the separation of duties to indicate that internal controls for financial matters will not be adversely affected by granting certifying authority for the LES nominee;
- d. The LES certifying activity is subject to periodic unannounced review. The FMO (or management officer where there is no FMO) will review the newly designated LES certifying officer monthly for the first six months following the designation. After six months, reviews may be conducted quarterly. The number of vouchers reviewed, results of the review, and corrective action taken must be recorded. The ACO designation of certifying authority will contain guidance on the number of vouchers to be reviewed. Unannounced reviews will be documented in writing and made available to the LES certifying officer and retained for OIG review.

4 FAH-3 H-065.2-3 Principal Officer as Authorized Certifying Officer (ACO)

(CT:FMP-24; 10-13-2004)

- a. Principal officers at posts abroad are, by virtue of their position, authorized to certify certain payments in accordance with Title 31 of the U.S. Code. The principal officer's name and facsimile signature are not required on the official list for this purpose. This authorization is limited to certifying whenever:
 - (1) Emergencies occur because of the absence or illness of all ACOs at post; or
 - (2) A voucher, other than a payroll voucher, is drawn in favor of an ACO, and the other ACOs at post are absent.
- b. When post operations require designation of the principal officer as a principal ACO or alternate ACO for all fiscal operations, designation procedures contained in 4 FAH-3 H-065.2-1 apply.

4 FAH-3 H-065.2-4 Official Signature Card

(CT:FMP-24; 10-13-2004)

The post must send one signed copy of Form DS-1088-A, Signature Card for Certifying Officers, to RM/GFS/S/DO immediately upon requesting the designation whether for a U.S. citizen employee or LES, unless a signature card is already on file. To avoid delays in processing, the card must be neatly signed in black ink above the first line, and the name, post, and date must be typed.

4 FAH-3 H-065.2-5 Signature Change

(CT:FMP-24; 10-13-2004)

When an ACO has a change in signature, either a legal change or a change in the method of signing including the adding or deleting of SR., JR., etc., a new signature card must be completed. The old signature is used until the new signature appears on the official list.

4 FAH-3 H-065.3 Revocation or Suspension of Authority

(CT:FMP-33; 11-01-2005)

- a. When an ACO permanently departs from a post or bureau, the post or bureau must immediately notify RM/GFS/S/DO (Subject: Certifying Officer Revocation) of the date the officer ceased to certify and request that the officer's authority to certify be revoked.
- b. RM/GFS/S/DO will notify the post or bureau of the revocation action by cable for an overseas ACO or memo for a domestic ACO.
- c. For LES, the FMO has the authority to suspend the LES from certifying if involvement in fraud, malfeasance or negligence is suspected or for internal control reasons (e.g. review of workload). The circumstances relating to the fraud or negligence shall be documented and submitted as prescribed in *4 FAM 374*. In all cases, the FMO or management officer must notify the Office of Inspector General, Office of Investigations within 48 hours of discovering that an authorized certifying officer is suspected of fraud, malfeasance or negligence in carrying out official duties. In all cases, where fraud or negligence is proven, the FMO or management officer must notify RM/GFS/S/DO (Subject: Certifying Officer Revocation) immediately requesting the officer's authority be revoked.
- d. For delegation of authority following revocation of a previous delegation, the instructions in 4 FAH-3 H-065.2 apply.

4 FAH-3 H-065.4 Official Database of Authorized Certifying Officers

(CT:FMP-24; 10-13-2004)

RM/GFS/S/DO maintains an official database that contains the names of all persons authorized to certify vouchers for the Department of State and provides this list to all USDOs. Supplements to this list are issued as necessary to reflect revocations and new delegations.

4 FAH-3 H-066 AUTHORIZATION TO CERTIFY FOR OTHER AGENCIES AT POST

4 FAH-3 H-066.1 General Policy

(CT:FMP-24; 10-13-2004)

- a. Other agencies normally designate their own employees to certify vouchers chargeable to their funds. Listings and specimen signatures of other agency ACOs must be sent to posts by the agency. Some agencies have chosen to delegate certifying authority to the Department of State ACOs at posts. Certain agencies have delegated unlimited certifying authority covering all bureaus of that agency. In agencies where authority to delegate is at the bureau level, certain bureaus have delegated unlimited authority, while other bureaus have delegated restricted authority only. Delegations of authority from other agencies are listed in 4 FAH-3 H-066.2.
- b. Delegations of authority limited to specific activities or specific posts are sent to the individual posts concerned, and are not cited here.
- c. When a post receives a request for certifying services from an agency for which no certifying authority is on record, the Department must obtain the delegation from the agency concerned. The posts should contact RM/GFS/S/DO, Interagency Liaison Officer for any questions concerning delegation of certifying authority by other agencies.

4 FAH-3 H-066.2 Regular Certifying Authority

(CT:FMP-24; 10-13-2004)

- a. The following departments, agencies and bureaus have delegated regular certifying authority to Department of State certifying officers.

- Agency for International Development
- Agriculture, Department of
- Agricultural Research Service
- Animal & Plant Health Inspection Service
- Commodity Credit Corporation
- Farmers Home Administration
- Food Safety and Quality Service
- Foreign Agricultural Service
- National Agricultural Library
- Commerce, Department of
- Office of the Secretary
- Office of the Under Secretary for Economic Affairs
- Office of the Under Secretary for Technology
- Bureau of Economic Analysis
- Bureau of Export Administration
- Bureau of Industrial Economics
- Bureau of the Census
- Economic Development Administration
- International Trade Administration
- Minority Business Development
- National Bureau of Standards
- National Institute of Science and Technology
- National Oceanic and Atmospheric Administration
- National Telecommunications and Information Administration
- Patent and Trademark Office
- Commodity Future Trading Commission
- Defense, Department of
- Defense Intelligence Agency
- Defense Mapping Agency
- Department of the Air Force
- DFAS Cleveland Center
- Department of the Army
- Department of the Navy and Marine Corps
- Department of the Navy
- DFAS Columbus Center
- White House Communications Agency (at Defense Information Systems Agency)
- DFAS Denver Center Department of the Air Force
- Energy Research and Development Administration
- Environmental Protection Agency
- Federal Communications Commission
- Foreign Claims Settlement Commission
- Health, and Human Services, Department of
- Interior, Department of
- Bureau of Reclamation

- Fish and Wildlife Service
- Geological Survey
- National Park Service
- International Trade Commission
- Justice, Department of
- Labor, Department of
- Library of Congress
- National Aeronautics and Space Administration
- National Technical Information Service
- National Science Foundation
- Office of Management and Budget
- Peace Corps
- Smithsonian Institution
- Transportation, Department of
- Federal Aviation Administration
- United States Coast Guard
- Treasury, Department of
- United States Secret Service
- Veterans Administration

b. These agencies have delegated restricted authority to Department of State ACOs.

- Department of Education
- Energy, Department of (Authority is provided to specific embassies only via cable from the Office of Domestic and International Energy Policy)
- DFAS Columbus Center: Defense Logistics Agency (DLA)
- Defense Contract Management Command Int'l (DCMCI)
- Defense Fuel Supply Center (DFSC)
- Defense Personnel Support Center (DPSC) (Authority limited to countries that have Foreign Military Sales agreements with these agencies)
- DFAS Kansas City
- U.S. Marine Corps
- Labor, Department of
- Bureau of International Labor Affairs, Sarajevo, Bosnia and Herzegovina
- Smithsonian Institution (Disbursements authorized only by the Smithsonian's Office of International Relations)
- United States Nuclear Regulatory Commission (Subject to limitations of agency)

c. For specific questions regarding the above, please contact Interagency Liaison Office in RM/GFS/S/WO.

4 FAH-3 H-067 THROUGH H-069 UNASSIGNED